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From:

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To:

Cc:

Subject: FW: State of Connecticut Renters' Rebate Program

On first impression, the payments may be excludable from income under the "general welfare doctrine" since they appear to be based on need. I agree that they would not be a rebate. However in cases involving utility company payments for storm windows etc., I think the Service allowed the payments to be characterized as rebates even though they were not made by the company that sold the storm windows.